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# Annual Secretary of the Board Report (ASBR)

Presented By:

Sharon Bax, School Finance Consultant

Jennifer Jordan, Assistant Director

DESE - School Finance

# ASBR

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## ✦ What is the ASBR?

- ✦ Year end financial summary of the district, required by statute (Section 162.821, RSMo).
- ✦ Financial tool to be used by district staff and board of education.
- ✦ Provides information that is used by DESE, MSTTA, MNEA, MSBA, MoASBO, federal government, etc.
- ✦ Provides financial information to the public.




# Public View of the ASBR

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- ❖ Public view of the ASBR is available for the 2000-2001 ASBR and beyond at:  
<http://k12apps.dese.mo.gov/webapps/logon.asp>
- ❖ The public cannot view an ASBR until DESE has issued a balance letter.
- ❖ The public can only view the last submitted and approved ASBR.
- ❖ The public can view the special reports.
- ❖ The public does not have access to submission, FTP or run edits.



## DESE Web Applications

Check Here for User Info. 

Help

## Login Page

**Changing districts or changing jobs within the district this Summer?** Need to know where to start on setting up a userid?  
Route requests through your district's designated user manager(s) (one is your Superintendent) or visit the [login forms page](#).


Looking for **Jobs for Educators in Missouri Schools** Website? Visit: <http://www.moteachingjobs.com>

User Id: Password: 

Login

Reset

Logoff

**For forgotten or unknown user ids/passwords**, anyone else in your district with a user id can see a list of all valid user ids for their district on the 'Valid User IDs' web page linked from the application menu page. Also, most districts now have at least one designated security administrator who can handle userid/password issues. Send your questions to [webreplyafsit@dese.mo.gov](mailto:webreplyafsit@dese.mo.gov) or fax to Security Administrator, 573-526-4125. Please provide your name, school district name, and county-district code with your request.

**\*If you store your password information through the Internet Explorer autocomplete feature** (which is discouraged for security reasons), remember that when you log back in with your new password, you will receive a dialog box asking if you want to change your stored password. You will need to select "Yes," or you will receive a "Password not found" error.

**Note: DESE only Supports Internet Explorer browser (Version 5.01 SP2 is minimum and 6.0 is maximum).** For Internet Explorer or other general technical questions, please visit the [Browser Technical Notes](#) or [Help](#) page first before submitting technical questions.

[Missouri Department of Elementary and Secondary Education Homepage](#)

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## Applications Menu

### Administrative and Financial Services

[Annual Secretary of the Board Report - Charter](#)

[Annual Secretary of the Board Report - District](#)



### School Improvement

[Federal Grants Application](#)

[Federal Schoolwide Commitment Form and Plan](#)

[Federal Title I LEA Plan](#)

[Gifted Application](#)

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## School Finance



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District Code

List

District Name

001090 ADAIR CO. R-I



Select District

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**To view an ASBR, complete the following steps.**

(NOTE: Only ASBRs for which a current year balance letter has been issued are available for public viewing.)

1. Enter the district code. (If you aren't sure of the district code, please go to the School Directory located at <http://www.dese.state.mo.us/directory/index.html>).
2. Click on List.
3. Click on the down arrow by Select District, which will bring up a list of districts.
4. Click on the district whose ASBR you wish to view.
5. Click on the double arrows beside the word Closed to view the ASBR.

**Please contact School Finance at (573) 751-0357 if you have any questions or if you have difficulty accessing an ASBR.**

**REMINDER (6/27/02):** Multiple years of the ASBR are available. Please make sure the appropriate year has been selected.

## Status

Selection List 2004-2005 ▾

District: 001-090 ADAIR CO. R-I

Status	Submit Date	Edit Letter Date	Balance Letter Date	Approval Date	Edit Status
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This District's ASBR is not available for viewing until a balance letter has been issued.

**To print an ASBR, please complete the following steps.**

1. Open the ASBR by clicking on the double arrow button on the Status page.
2. Click on the Report Menu link at the top of the page.
3. Read the text above the report options for important information relating to the print options.
4. Click on the double arrow button beside the District Report option for the ASBR.

**Please contact School Finance at (573) 751-0357 if you have any questions or if you have difficulty accessing an ASBR.**

Current User: DESEPUBLIC



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**REMINDER (6/27/02):** Multiple years of the ASBR are available. Please make sure the appropriate year has been selected.

## Status

Selection List 2004-2005 ▼

District: 001-090 ADAIR CO. R-I

Status	Submit Date	Edit Letter Date	Balance Letter Date	Approval Date	Edit Status
CORRECTION	1/24/2006				CLOSED >>

**To print an ASBR, please complete the following steps.**

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## Part I - Summary

Year: 2004-2005 District: 001-090 ADAIR CO. R-I

ASBR

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Total Assessed Valuation as of December 31, 2004 **11,127,150**  
(Exclude AV of Abated Properties)

Basis of Accounting ☒ Cash ☐ Accrual

	General Fund (Incidental)	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2004-2005 Levy Unadjusted	3.7500	0.0000	0.2815	0.0000	4.0315
2004-2005 Levy Adjusted	3.7500	0.0000	0.2815	0.0000	4.0315
Pennies of levy designated by the district to drive state aid (certain limitations apply).			0.1800	0.0000	0.1800

3111	Beginning Fund Balances - July 1, 2004	330,025.78	0.00	55,979.23	42,331.69	428,336.70
5899	Total Revenue (See Part II)	2,631,672.36	65,150.03	88,652.84	23,274.00	2,808,749.23
5999	Total Revenue And Balances	2,961,698.14	65,150.03	144,632.07	65,605.69	3,237,085.93
5510	Transfer To	0.00	1,338,487.14	0.00	36,209.00	1,374,696.14
6710	Transfer From	1,374,696.14	0.00	0.00	0.00	1,374,696.14
9999	Expenditures (See Part III)	1,126,839.14	1,403,637.17	26,618.50	77,826.94	2,634,921.75
3112	Ending Fund Balances - June 30, 2005	460,162.86	0.00	118,013.57	23,987.75	602,164.18
3412	Restr Fund Balances - June 30, 2005	96,973.44	0.00	46,357.90	0.00	143,331.34



**REMINDER (6/27/02):** Multiple years of the ASBR are available. Please make sure the appropriate year has been selected.

### Status

Selection List 2004-2005 ▼

District: 001-090 ADAIR CO. R-I

Status	Submit Date	Edit Letter Date	Balance Letter Date	Approval Date	Edit Status	
CORRECTION					OPEN	>>
REVISED BAL			2/6/2006		LETTER	>>
CORRECTION	1/24/2006			2/6/2006	CLOSED	>>
BALANCE			9/29/2005		LETTER	>>
INITIAL	8/4/2005			9/29/2005	CLOSED	>>



# Importance of the ASBR

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- ✦ Quick look at the financial condition of the district
- ✦ Identifies financially stressed districts
- ✦ Identifies revenues by sources: local, county, state, and federal
- ✦ Identifies expenditures by fund, function, and object
- ✦ Identifies restricted funds
- ✦ Identifies interfund transfers
- ✦ Identifies long and short term debt
- ✦ Provides selected calculations for district use

# Importance of the ASBR

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- ✦ Provides information for the Annual Report.
- ✦ Provides information for district profiles.
- ✦ The Basic Formula calculation and Transportation payment (BU110) use ASBR data.
- ✦ Food Service uses data from the ASBR.





# Unrestricted Ending Fund Balance Percentage

3111	Beginning Fund Balances - July 1, 2004	330,025.78	0.00	55,979.23	42,331.69	428,336.70
5899	Total Revenue (See Part II)	2,631,672.36	65,150.03	88,652.84	23,274.00	2,808,749.23
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5510	Transfer To	0.00	1,338,487.14	0.00	36,209.00	1,374,696.14
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Unrestricted Ending Fund Balance (Incidental + Teachers Funds) **14.35%**

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# Unrestricted Ending Fund Balance Percentage

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✦ Ending Fund Balance in the Incidental Fund and Teachers Fund *minus* Restricted Fund Balance *divided by* Expenditures in the Incidental Fund and Teachers Fund.

✦  $\$460,162.86 - \$96,973.44 = \$363,189.42$

✦  $\$1,126,839.14 + 1,403,637.17 = \$2,530,476.31$

✦  $\$363,189.42 / \$2,530,476.31 = 14.35\%$



# School Finance Related Fund Balance Situations

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- ✦ Based on ASBR data submitted, a district will be designated “financially stressed” if: (1) the unrestricted ending fund balance in the IF/TF is 3% or less, (2) it has a negative fund balance in the IF/TF, or (3) it does tax anticipation borrowing between February 1 and June 30.
- ✦ Financially stressed districts with an ending fund balance of 1% or less must file the ASBR with DESE by July 15, to be eligible for the Prop C rollback exemption (Section 161.527, RSMo).



# Financially Stressed Districts

- ✦ Required to complete educational plan and budget.
- ✦ Budget is in the same format as the ASBR and the education plan is in Part IV of the Budget.

**REMINDER (6/27/02):** Multiple years of the ASBR are available. Please make sure the appropriate year has been selected.

## Status

Selection List 2004-2005 Financially Stressed ▼

District: 062-070 MARQUAND-ZION R-VI

Status	Submit Date	Edit Letter Date	Approval Date	Edit Status	
CORRECTION				OPEN	>>
CORRECTION	2/23/2005		2/24/2005	CLOSED	>>
CORRECTION	2/4/2005			CLOSED	>>
EDIT		12/20/2004		LETTER	>>
INITIAL	12/17/2004			CLOSED	>>



# Unrestricted Fund Balance Percentages at June 30, 2005

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## **Percentage**

### **Unrestricted FB**

### **Number of Districts**

Negative

4

0 – 4.99%

5

5.00 – 9.99%

28

10.00 – 14.99%

48

15.00 – 24.99%

173

25.00 – 49.99%

232

50.00 – 99.99%

31

100.00% +

3

# ASBR Uses

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- ✦ Provides information to determine if the district is in compliance with certificated salaries (*special report*).
  - ◆ Two report menu options:
    - Certificated Salary Compliance
    - Fiscal Instructional Ratio of Efficiency Calculation (FIRE)



# Certificated Salary Compliance

Year: 2004-2005

District: 001-090 ADAIR CO. R-I

ASBR

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## Current Operating Costs

	Including Transportation	Excluding Transportation
1 Part III-B, Line 2999 Total Instruction & Support	2,489,636.05	2,489,636.05
2 Part III-B, Line 2999, Object 6500 Capital Outlay	51,900.68	51,900.68
3 Part III-B, Line 2546, Object 6100-6400 Security Services	0.00	0.00
4 Part III-B, Line 2551-2559, Object 6100-6400 Transportation	*****	148,835.69
5 Part II, Lines 5150-5164 Food Service Program	47,117.96	47,117.96
6 Part II, Line 5165 Food Service Non-Program	4,047.75	4,047.75
7 Part II, Line 5170 Student Activities	70,472.97	70,472.97
8 Part II, Line 5333 Food Service - State	1,305.37	1,305.37
9 Part II, Lines 5445-5448 Food Service - Federal	78,844.49	78,844.49
10 Part II, Line 5481 Summer Food Service	0.00	0.00
11 Total Current Operating Cost (line 1 less lines 2 thru 10)	2,235,946.83	2,087,111.14

## Certificated Salaries

12 Part III-A, Line 2999 Special Revenue Fund, Total Instruction & Support	1,358,889.20
13 Part III-C, Line 6211 General Fund, Teacher Retirement	149,231.59
14 Part III-C, Line 6233 General Fund, Medicare, Teacher	13,303.95
15 Part III-C, Line 6311 General Fund, Tuition	0.00

## Certificated Salary Percentages

	Including Transportation	Excluding Transportation
17 Current Year Percentage	68.04 %	72.90 %
18 Base Percentage	67.93 %	72.19 %

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# FIRE Calculation

Year: 2004-2005

District: 001-090 ADAIR CO. R-I

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## Adjusted Current Operating Costs

1	Part III-B, Line 2999 Total Instruction & Support		2,489,636.05
2	Part III-B, Line 1400, Object 6100-6400 Student Activities	78,541.40	
3	Part III-B, Line 2546, Object 6100-6400 Security Services	0.00	
4	Part III-B, Line 2551-59, Object 6100-6400 Transportation	148,835.69	
5	Part III-B, Line 2561-69, Object 6100-6400 Food Service	147,273.95	
6	Part III-B, Line 2999, Object 6500 Capital Outlay	<u>51,900.68</u>	
7	Total (lines 2 - 6)		<u>426,551.72</u>
8	Adjusted Current Operating Cost (line 1 minus line 7)		2,063,084.33

## Instructional, Pupil, Improvement Costs (excluding 6500 capital outlay)

9	Part III-B Line 1999 minus Line 1400 Object 6100-6400 Instruction Less Student Activities		1,377,326.34
10	Part III-B, Line 2110, Object 6100-6400 Attendance		0.00
11	Part III-B, Line 2120, Object 6100-6400 Guidance		56,519.41
12	Part III-B, Line 2130-90, Object 6100-6400 Health, Psych, Speech and Audio		80,910.01
13	Part III-B, Line 2210, Object 6100-6400 Improvement of Instruction		0.00
14	Part III-B, Line 2214, Object 6100-6400 Professional Development		9,756.81
15	Part III-B, Line 2220 Object 6100-6400 Media Services		56,208.85
16	Part III-B, Line 2540 Object 6300-6400 Operation of Plant		<u>131,667.54</u>
17	Total Instructional, Pupil, and Improvement Costs (lines 9 - 16)		1,712,388.96

## Fiscal Instructional Ratio of Efficiency (FIRE)

(Instructional, Pupil, & Improvement Costs  
/ Adjusted Current Operating Costs X 100)

83.00 %

Base FIRE Percentage

83.72 %



# ASBR Uses

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- ✦ Expenditures for Instruction and Support are divided by the ADA or EP to calculate current operating expenditures (*special report*).



# Current Expenditure Calculation

Year: 2004-2005

District: 001-090 ADAIR CO. R-I

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## Total Current Operating Expenditure

1	Part III-B, Line 2999 Total Instruction & Support		2,489,636.05
2	Part III-B, Line 2999 Object 6500 Capital Outlay	51,900.68	
3	Part II, Line 5150 Food Service Program	47,117.96	
4	Part II, Line 5165 Food Service Non-Program	4,047.75	
5	Part II, Line 5170 Student Activities	70,472.97	
6	Part II, Line 5333 Food Service - State	1,305.37	
7	Part II, Line 5445-48 Food Service - Federal	78,844.49	
8	Part II, Line 5481 Summer Food Service Program	0.00	
9	Part II, Line 5810 Tuition From Other Districts	0.00	
10	Part II, Line 5820-30 Area Voc/Contracted Ed Fees	0.00	
11	Part II, Line 5841 Transportation From Other LEAs for Non-Hand.	0.00	
12	Part II, Line 5842 Transportation From Other LEAs for Hand.	0.00	
13	Part II, Line 5843 Transportation From Other LEAs for ECSE Handicapped	0.00	
14	Total lines 2 - 13		<u>253,689.22</u>
15	Total Current Operating Expenditures (line 1 minus 14)		2,235,946.83

## Pupil Data

Subject Year Average Daily Attendance (ADA)	297.69
Subject Year Eligible Pupils (EP)	301.22

## Calculations

<b>Current Expenditures per Average Daily Attendance (ADA)</b> (Total Current Operating Expenditures / Resident ADA)	Preliminary	7,510.99
<b>Current Expenditures per Eligible Pupils (EP)</b> (Total Current Operating Expenditures / Resident EP)	Preliminary	7,422.97
<b>Special Education - Extraordinary Cost Calculation</b> (5 X Current Expenditures per Eligible Pupils)	Preliminary	37,114.85



# Finance Report, 2001-2005

	ADAIR CO. R-I					Missouri				
Year	2001	2002	2003	2004	2005	2001	2002	2003	2004	2005
Fall Enrollment	323	322	315	311	307	893,978	891,188	894,470	895,965	891,847
Average Daily Attendance (ADA)	300.86	301.16	301.75	295.00	297.69	835,055.11	842,017.78	847,890.60	850,031.39	844,373.42
Rate of Attendance (%)	94.50	95.50	94.60	95.00	95.20	93.7	93.9	93.7	94.0	94.0
Total Expenditures	\$2,440,925	\$2,775,521	\$3,063,540	\$3,164,052	\$2,663,065	\$7,394,195,595	\$8,071,316,143	\$8,547,374,133	\$8,432,985,204	\$8,715,703,913
Total Current Exp.	\$2,074,537	\$2,392,195	\$2,463,397	\$2,404,109	\$2,235,946	\$5,650,876,417	\$6,016,722,813	\$6,303,450,731	\$6,337,667,894	\$6,524,097,417
Current Exp per ADA	\$6,895.36	\$7,943.27	\$8,163.70	\$8,149.52	\$7,510.99	\$6,767	\$7,146	\$7,434	\$7,456	\$7,679

## Percent of Revenue in the Operating Funds Note: Local includes Local, County and Proposition C Money

Local (%)	38.41	34.92	36.70	36.87	36.42	53.9	54.6	54.2	55.2	55.7
State (%)	52.86	55.36	53.56	53.28	53.53	38.8	37.2	37.2	35.5	34.8
Federal (%)	8.73	9.73	9.73	9.84	10.05	7.4	8.2	8.6	9.2	9.5

Assessed Valuation	\$9,983,240	\$10,753,269	\$10,929,661	\$11,309,326	\$11,127,150	\$59,087,115,091	\$64,183,400,090	\$65,802,041,062	\$69,466,149,877	\$70,504,593,899
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## Tax Rates

### Tax Rate Ceiling

Operating Funds	\$3.4756	\$3.6481	\$3.5395	\$3.6255	\$3.7500	\$3.4161	\$3.4180	\$3.4481	\$3.4578	\$3.5577
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### Adjusted Tax Rate

Incidental	\$3.47	\$3.57	\$3.54	\$3.6255	\$3.7500	\$2.83	\$2.87	\$2.95	\$3.01	\$3.11
Teachers	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.32	\$0.31	\$0.28	\$0.27	\$0.27
Debt Service	\$0.27	\$0.27	\$0.27	\$0.2815	\$0.4577	\$0.37	\$0.39	\$0.39	\$0.39	\$0.39
Capital Projects	\$0.00	\$0.07	\$0.00	\$0.0000	\$0.0000	\$0.06	\$0.05	\$0.04	\$0.03	\$0.03

Source: Missouri Dept. of Elementary and Secondary Education

Core Data as submitted by Missouri Public Schools

Data as of September 27, 2005 Posted to the Web November 15, 2005

# ASBR Uses

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- ✦ Provides necessary data for determining the Restricted and Non-Restricted Indirect Cost Rates for Federal Programs (*special report*).



# Ratio of Indirect to Direct Cost

Year: 2004-2005

District: 001-090 ADAIR CO. R-I

ASBR

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## Determination of Total Allowable Expenditures

1	Part I, Line 9999 Grand Total - All Funds		2,634,921.75
2	Part III-C, Line 6359 Judgments Against LEA	0.00	
3	Part III-C, Line 6471 Food Service	59,543.76	
4	Part III-B, Line 2310 (excluding 6500) Board of Education Services	19,522.40	
5	Part III-B, Line 9999, Object 6500 Capital Outlay	73,223.47	
6	Part I, Line 9999 Debt Service	26,618.50	
7	Total (lines 2 - 6)		178,908.13
8	Total Allowable Expenditures (line 1 minus line 7)		2,456,013.62

## Determination of Allowable Indirect Expenditures

9	Total Allowable Expenditures (same as line 8)		2,456,013.62
10	Part III-C, Line 6315 Audit Services	3,325.00	
11	Part III-C, Line 6317 Legal Services	4,212.67	
12	Part III-B, Line 2320 Executive Administration (excluding 6500)	128,980.61	
13	Part III-B, Line 2540 Operation of Plant (excluding 6500)	217,154.22	
14	Part III-B, Line 2510, 2600 & 2900 Business Services (excluding 6500)	0.00	
15	Allowable Indirect Costs, Non-Restricted (lines 10 - 14)		353,672.50
16	Allowable Indirect Costs, Restricted (lines 10, 11, and 14)		7,537.67
17	Other Allowable Indirect Costs, Non-Restricted (line 9 less line 15)		2,102,341.12
18	Other Allowable Indirect Costs, Restricted (line 9 less line 16)		2,448,475.95

## Non-Restricted Rate

 Non-Restricted Indirect Cost Rate Percentage  
(line 15 / line 17)

Preliminary

16.82%

## Restricted Rate

 Restricted Indirect Cost Rate Percentage  
(line 16 / line 18)

Preliminary

0.31%

# ASBR Uses

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- ✦ Provides information for calculating a district's Local Effort amount for bill back purposes (*special report*).





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## Local Effort

Year: 2004-2005

District: 001-090 ADAIR CO. R-I

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### Total Local Taxes

1	Part II, Line 5111 Current Taxes	407,839.24
2	Part II, Line 5112 Delinquent Taxes	34,628.34
3	Part II, Line 5114 Financial Institution Taxes	0.00
4	Part II, Line 5115 M & M Surcharge Taxes	86.22
5	Part II, Line 5116 In Lieu of Tax	1,855.06
6	Part II, Line 5117 City Sales Tax	0.00
7	Part II, Line 5221 State Assessed Utilities	82,836.68
8	Total Taxes (lines 1 - 7 )	527,245.54

### Pupil Data

9	Resident I Average Daily Attendance (ADA) plus Resident II ADA	0.00
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### Local Tax Effort Per Average Daily Attendance (ADA)

10	Total Taxes / (Resident I ADA plus Resident II ADA)	0.00
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# ASBR Uses

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- ✦ Provides information to be used in the MSIP review process by Governance and Administration (*special report*).





## MSIP Working Report

Year: 2004-2005

District: 001-090 ADAIR CO. R-I

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Total Assessed Valuation as of December 31, 2004 = 11,127,150

	General (Incidental) Fund	Special (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2004-2005 Levy Unadjusted	3.7500	0.0000	0.2815	0.0000	4.0315
2004-2005 Levy Adjusted	3.7500	0.0000	0.2815	0.0000	4.0315
3111 Beginning Fund Balances - July 1, 2004	330,025.78	0.00	55,979.23	42,331.69	428,336.70
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5510 Transfer To (See Section 163.011, RSMo)	0.00	1,338,487.14	0.00	36,209.00	1,374,696.14
6710 Transfer From	1,374,696.14	0.00	0.00	0.00	1,374,696.14
9999 Expenditures (See Part III)	1,126,839.14	1,403,637.17	26,618.50	77,826.94	2,634,921.75
3112 Ending Fund Balances - June 30, 2005	460,162.86	0.00	118,013.57	23,987.75	602,164.18
3412 Restr Fund Balances - June 30, 2005	96,973.44	0.00	46,357.90	0.00	143,331.34
Unrestricted Ending Balance - June 30, 2005	363,189.42	0.00	71,655.67	23,987.75	458,832.84

Unrestricted Ending Balance in Debt Service Fund - June 30, 2005  
 Total Unrestricted Ending Balance in Operating Funds - June 30, 2005

Preliminary 71,655.67  
 Preliminary 387,177.17

Unrestricted Ending Balance School Purposes  
 Unrestricted Ending Balance School Purposes as a Percentage of Expenditures

Preliminary 363,189.42  
 Preliminary 14.35%

Total Revenues for Operating Funds - 5899 (all funds except Debt Service)  
 Total Expenditures for Operating Funds - 9999 (all funds except Debt Service)

2,720,096.39  
 2,608,303.25

If an amount is shown at the right, then the district has deficit spent by this amount in the General (Incidental) Fund. DEFICIT SPENDING has occurred when the Ending Fund Balance (3112) is less than the Beginning Fund Balance (3111).

0.00

If an amount is shown at the right, then the district has deficit spent by this amount in the Special Revenue (Teachers) Fund. DEFICIT SPENDING has occurred when the Ending Fund Balance (3112) is less than the Beginning Fund Balance (3111).

0.00



# ASBR Uses

---

- ✧ Provides data used in calculating Basic Formula deductions.
  - Revenue from codes 5113, 5114, 5116, 5211, 5221, 5231, 5331, and 5334 are all used in this calculation.
- ✧ Provides information used in the Proposition C rollback calculation.
  - Identifies the amount received for Proposition C (revenue code 5113), one half of which is entered on the Proposition C worksheet, Line 1a.



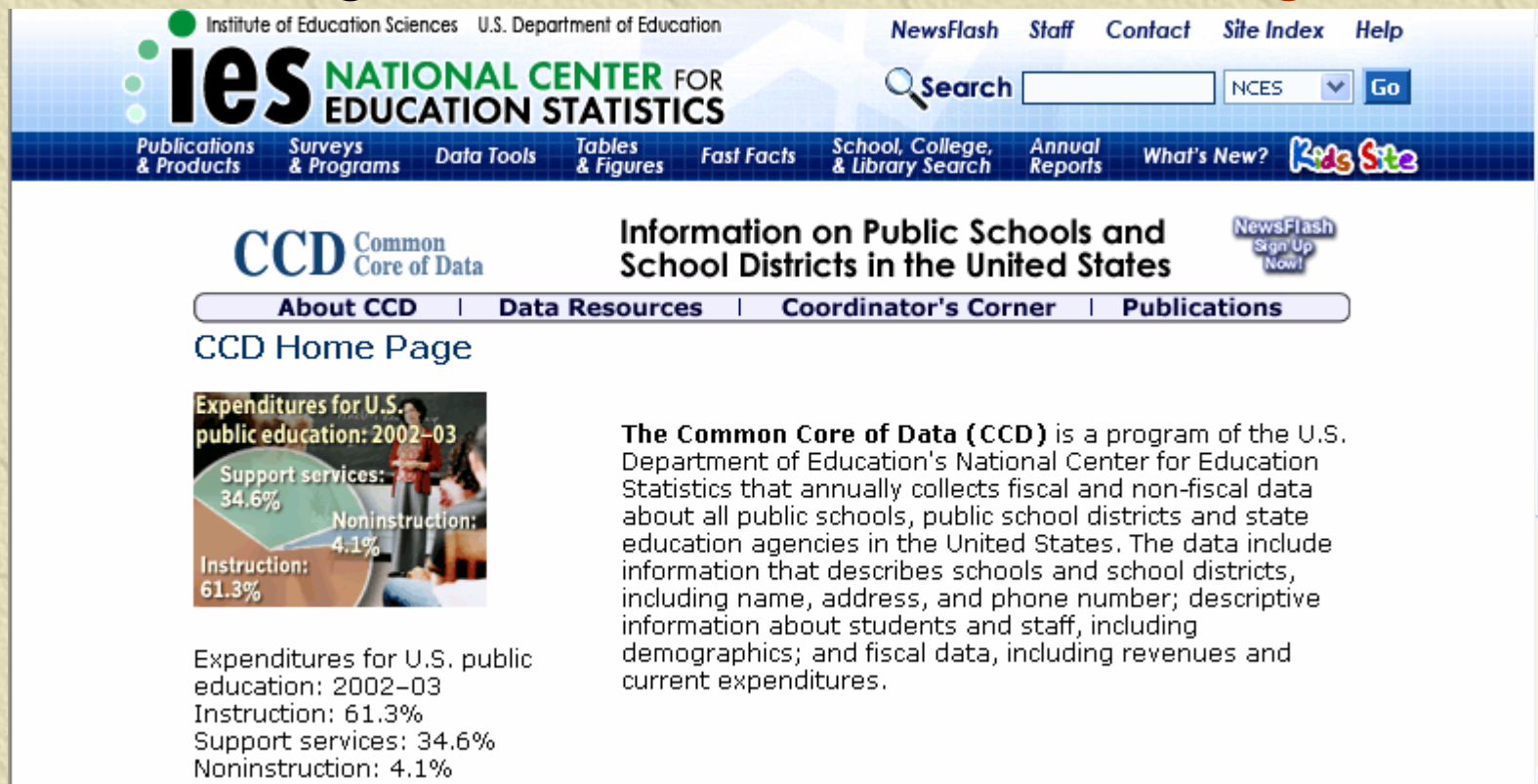
# ASBR Uses

---

- ✦ Provides information used by the district for reporting information back to the patrons of the district, school board members, teacher organizations, legislators, etc.
- ✦ Provides information for budget purposes.
  - ✦ Allows a district to compare budget estimates to actual revenue and expenditures, and provides data to be used in establishing new budgets.
- ✦ Provides information to be used for determining compliance with state and federal statutes.

# ASBR Uses

✦ Provides reporting information to the federal government - [www.nces.ed.gov](http://www.nces.ed.gov)



The screenshot shows the NCES website with the following elements:

- Header:** Institute of Education Sciences U.S. Department of Education. Navigation links: NewsFlash, Staff, Contact, Site Index, Help.
- Search:** A search bar with a magnifying glass icon, a dropdown menu set to "NCES", and a "Go" button.
- Navigation Bar:** Publications & Products, Surveys & Programs, Data Tools, Tables & Figures, Fast Facts, School, College, & Library Search, Annual Reports, What's New?, Kids Site.
- Main Content Area:**
  - Left Column:** CCD Common Core of Data. Links: About CCD, Data Resources, Coordinator's Corner, Publications. Title: CCD Home Page.
  - Right Column:** Information on Public Schools and School Districts in the United States. NewsFlash Sign Up Now!
- Featured Content:**
  - Expenditures for U.S. public education: 2002-03**
    - Support services: 34.6%
    - Noninstruction: 4.1%
    - Instruction: 61.3%
  - The Common Core of Data (CCD)** is a program of the U.S. Department of Education's National Center for Education Statistics that annually collects fiscal and non-fiscal data about all public schools, public school districts and state education agencies in the United States. The data include information that describes schools and school districts, including name, address, and phone number; descriptive information about students and staff, including demographics; and fiscal data, including revenues and current expenditures.



## CCD Common Core of Data

## Information on Public Schools and School Districts in the United States

NewsFlash  
Sign Up  
Now!

About CCD

Data Resources

Coordinator's Corner

Publications

### CCD Data Resources

The CCD contains much useful data in databases and downloadable files. NCES has developed powerful application tools to assist everyone from the casual browser to the serious researcher to search for and extract the information they need. Simply select the appropriate tool below and click on the image to start your inquiry.

#### Search for Public Schools

Use the Search For Public Schools locator to retrieve information on public schools from CCD's databases.

 [Find new public schools not yet included in released data file.](#)

##### School Information

School Name:

Street Address:

#### Search for Public School Districts

Use the Search For Public School Districts locator to retrieve information on public school districts from CCD's databases.

 [Find new public school districts not yet included in released data file.](#)

##### District Information

District Name:

Street Address:

### Build a Table

This application enables users to create customized tables of CCD public school data for states, counties, MSA's, districts and schools using data from multiple years.

AK	8,335
AL	42,485
AR	28,918

### Address Files




You may access and download school district (agency) and public school name and address files from this CCD resource.

Type	
Public School	
School District	

### Public School District Finance Peer Search

Use NCES's Public School District Finance Peer Search tool to compare the finances of a school district with its peers (districts which share similar characteristics).

##### Criteria

-  ☐ Current Per-Pup  
 ☐ Administrative E  
 ☐ Core Per-Pupil I

### Data Files

Additional CCD data sets including annual CCD data files, CCD research files and other CCD data files.

Data Set
<a href="#">ZIP (21 KB)</a> Flat File* (46 KB)
<a href="#">ZIP (41 KB)</a> Excel File (116 KB)



# Education Finance Statistics Center (EDFIN)

Financial information on public elementary/secondary education

[Publications & Products](#)[Data Tools](#)[Staff](#)[Search](#)[Site Index](#)

## Public School District Finance Peer Search

[How to Use Peer Tool](#) | [About the Data](#) | [School & District Glossary](#)

**School Year 2002-2003**

*(latest available fiscal data)*

This application can be used to compare a school district with other districts (peers). Peers can be selected automatically or manually. To start, enter your search criteria below. Click [here](#) for more information.

### District Search

District Name:

District ID:

State:

— Select A State —

Zip Code:

Distance From Zip:

1 mile

Select Peers:

Automatically

☒

Manually

☐

**Search**

| [Start New Search](#) | [Advanced Search](#) |

### NCES Headlines

- ▶ [NEW REPORT! - The Adult Lives of At-Risk Students](#)
- ▶ [NEW REPORT! - Nonschool Factors & Student Achievement](#)

- ▶ [NAEP Secondary Analysis Research Program](#)
- ▶ [Comparing Science in NAEP 2000 & TIMSS 2003 Assessments](#)

[Pubs/Products](#) | [Surveys/Programs](#) | [DataTools](#) | [Tables/Figures](#) | [FastFacts](#) | [School/LibrarySearch](#) | [Annuals](#) | [What's New?](#) | [Kids Site](#)



Search

NCES

Go

[NewsFlash](#) | [Staff](#) | [Contact](#) | [Site Index](#) | [Help](#)  
[Privacy & Security Policy](#) | [Statistical Standards](#) | [RSS](#) | [FedStats.gov](#)



# Search for Public School Districts

CCD Common  
Core of Data

## District Information

[Modify Search](#) [Data Notes/Grant IDs](#) [Help](#)

**District Name:**

Adair CO. R-i  
[schools for this district](#)

**County:**

Adair

**County ID:**

29001

**Mailing Address:**

600 Rombauer Ave  
Novinger, MO 63559-2477

**Physical Address:**

600 Rombauer Ave  
Novinger, MO 63559-2477

**Phone:**

(660) 488-6411

**NCES District ID:**

2922980

**State District ID:**

001090

## District Details

[Characteristics](#) [Staff](#) [Fiscal](#) [Census](#)

[Show All](#)

**Grade Span:** (grades KG - 12)

KG 1 2 3 4 5 6 7 8 9 10 11 12

**Type:**

Regular School District

**Locale/Code:**

Rural, outside CBSA / 7

**Status:**

No Boundary Change

**Total Schools:**

2

**Total Students:**

311

**Classroom Teachers (FTE):**

29.7

**Student/Teacher Ratio:**

10.5

**Metro Status:** Non MSA - Does not serve an MSA

**Summer Migrant Students:**

0

**CSA/CBSA:**

28860

**Supervisory Union #:**

000

**ELL (formerly LEP) Students:**

1

**Students with IEPs:**

44

Source: CCD public school district data for the 2003-2004 school year.

Note: "N/A" means the data are not available or not applicable.

# ASBR Report Menu

---

## District Report

- ◆ Part I – Summary
- ◆ Part I – Restricted Balance
- ◆ Part I-A – Transfer From and To Funds Detail
- ◆ Part I – Grant Match
- ◆ Part II – Revenue Summary
- ◆ Part III-A – Expenditures Program by Fund
- ◆ Part III-B – Expenditures Program by Object
- ◆ Part III-C – Expenditures Object by Fund



# ASBR Report Menu

---

## District Report (continued)

### Part IV – Long and Short Term Debt

- General Obligation Bonds – Section 164.121
- Revenue Bonds – Section 164.231
- Lease Purchase – Section 177.088
- Guaranteed Energy Cost Savings Contract – Section 8.231
- DNR Energy Loan – Section 640.653
- Tax Anticipation Note (TAN) – Section 165.131
- Advance Funding – Sections 360.106/165.131
- Other Debt – Section 177.082, etc.
- Long and Short Term Debt Totals

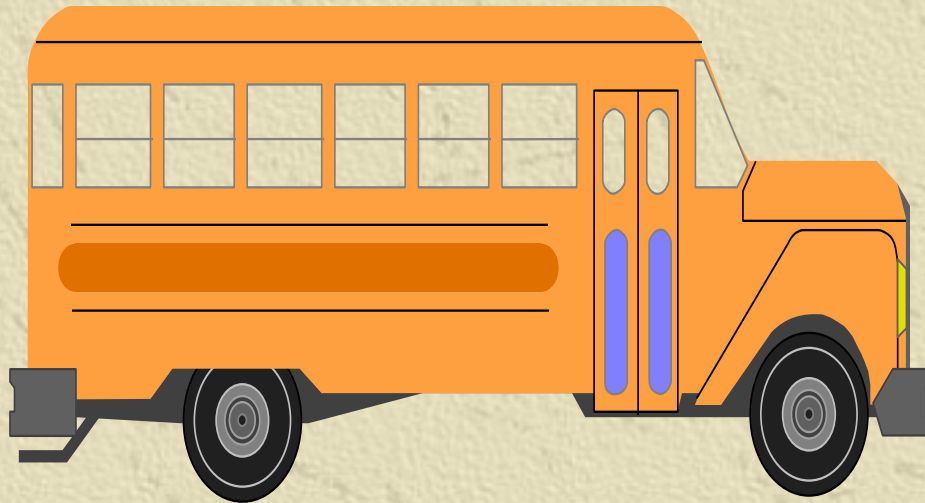
# ASBR Report Menu

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## District Report continued

- ◆ Part IV - Application for State Transportation Aid
- ◆ Part IV - Facility Depreciation
- ◆ Part IV - School Bus Depreciation Schedule





# Important Reminders

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- ✦ Review the edits. There are approximately 200 edits built into the ASBR which are designed to help the district reduce discrepancies in the report.
- ✦ The ASBR cannot be submitted until all of the edit “*errors*” are resolved.
- ✦ If an edit “*warning*” is generated, correct the problem or explain the circumstances in the remarks.

# Edit Error

To exit the screen click the X (close button).

Edit Number	Severity Code	Edit Message	
49	E	The PDC carryover amount indicated on Part I does not equal the calculated carryover amount.	<input type="button" value="Enter Remark"/>
CALC CARRYOVER		0.00	ASBR CARRYOVER 1,000.00

- ✓ Edit Errors must be resolved before submission.
- ✓ Edit Errors cannot be remarked.



# Edit Warning

To exit the screen click the X (close button).

Edit Number	Severity Code	Edit Message	
205	W	Current Taxes (Part II, Revenue Code 5111) have not been apportioned correctly by fund based on the August Core Data Screen 6, Tax Rate Data.	<input type="button" value="Enter Remark"/>
		DESE CALC AMT GF	313,689.64
		ASBR AMT GF	200,000.00
		DESE CALC AMT TF	313,689.64
		ASBR AMT TF	411,540.34
		DESE CALC AMT DS	50,765.95
		ASBR AMT DSF	66,604.89

- ✓ Edit Warning that will need to be corrected.
- ✓ The district can submit with this error warning but will receive an edit letter from School Finance asking the district to correct the apportionment.

# Edit Warning

The screenshot shows a form with two sections, each containing a warning message and a text area for remarks.

Code	Warning Message	Remarks
406	W An amount has been entered in revenue code 5397, Other State. Explain in the Remarks what makes up this total.	DISABILITY DETERMINATION, PLC GRANT
PART II 5397		2,805.96
540	W An amount has been entered in 5497, Other Federal. Explain in the Remarks what makes up this total.	COMMUNITY SERVICE GRANT
PART II 5497		35,978.00

- ✓ Edit Warnings and appropriate remarks.
- ✓ Several edit warnings will only need to be remarked.
- ✓ If appropriate remarks are not entered, School Finance will send an edit letter.



# Status Page

School Finance



- [Applications Menu](#)
- [Logon/Logoff](#)

**REMINDER (6/27/02):** Multiple years of the ASBR are available. Please make sure the appropriate year has been selected.

## Status

Selection List 2004-2005

District: 046-135 GLENWOOD R-VIII

Status	Submit Date	Edit Letter Date	Balance Letter Date	Approval Date	Edit Status	
CORRECTION					OPEN	>>
BALANCE			10/14/2005		LETTER	>>
CORRECTION	10/14/2005			10/14/2005	CLOSED	>>
EDIT		10/11/2005			LETTER	>>
CORRECTION	8/13/2005				CLOSED	>>
INITIAL	8/12/2005				CLOSED	>>



# Edit Letter

Year: 2004-2005

District: 046-135 GLENWOOD R-VIII

ASBR

## ASBR Edit Error Report

Edit Letter Date: 10/11/2005

The 2004-2005 Annual Secretary of Board Report (ASBR) for your school district has been received by School Finance. The attached warning edit(s) indicate that some data must be corrected and/or explained in the Remarks section. Anytime a change is made to the ASBR report on any WEB page, the ASBR must be submitted again. Corrections to the ASBR should be submitted by 10/25/2005. Please call (573) 751-0357 if you have any questions.

Edit Number	Message
508	AMOUNTS REPORTED FOR REVENUE CODE 5471 (TANF PROGRAM, CAREER ASSESSMENT) DO NOT AGREE WITH DESE PAYMENT FILE. EXPLAIN DIFFERENCE IN REMARKS OR IF ACCRUED, PROVIDE CASH RECONCILIATION.
DESE Message	REAP SHOULD BE CODED TO REVENUE CODE 5492.
District Message	REVENUE CODE 5468-REAP GRANT WAS USED. WE HAVE NO 5471 CODE.
DESE PAY AMT	0 ASBR AMT 35099
962	AN AMOUNT IS SHOWN IN PART III-B, FUNCTION 2558 (NON-ALLOWABLE TRANSPORTATION). INDICATE IN THE REMARKS WHAT THESE EXPENDITURES REPRESENT.
DESE Message	ACTIVITY TRIPS SHOULD BE CODED TO FUNCTION CODE 2551 OR 2552.
District Message	MULTIPAL DISTRICT SAT. ACTIVITY TRIP
PART III-B, 2558 TOTAL	61



# Balance Letter

Printer Friendly Version

**D. Kent King**  
Commissioner of Education



**Missouri Department of Elementary and Secondary Education**  
*-- Making a positive difference through education and service --*

P.O. Box 480  
Jefferson City, MO 65102-0480  
<http://dese.mo.gov>

09/29/2005

LONEDELL R-XIV  
7466 HWY FF  
LONEDELL, MO 63060-1515

Balance Letter  
036-133

Dear :

The district's Annual Secretary of the Board Report (ASBR) for the 2004-2005 fiscal year has been received and reviewed by the Department. The district has resolved or appropriately remarked all edits generated by the data entered and submitted on the web-based financial report. Therefore, the 2004-2005 ASBR is considered complete.

The June 30, 2005, fund balances indicated by the financial data are as follows:

General (Incidental) Fund	489,904.60
Special Revenue (Teachers) Fund	0.00
Debt Service Fund	49,535.63
Capital Projects Fund	186,068.67
Total All Funds	725,508.90

The above figures must be used as the beginning balances for the 2005-2006 ASBR unless a prior period adjustment is documented in the 2005-2006 ASBR Remarks and such revised balance agrees to the beginning fund balance in the district's 2005-2006 audit report.

Please contact School Finance at (573) 751-0357 if you have any questions regarding this correspondence.



# Important Reminders

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The data reported on the ASBR should match other financial data reported for the same year, such as:

- The school audit report
- Published financial statements
- Final expenditure reports
- Any other reporting of financial data
- Prior year accruals



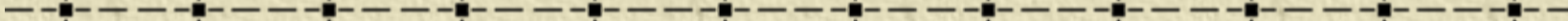
# Calendar Year-end Reporting

---

Incidental + Teachers Funds Unrestricted  
Fund Balance as of 12/31

- ◆ Tax Anticipation funds placed in Incidental or Teachers Funds July – Dec
- ◆ Transfers to Capital Projects Fund and Debt Service Fund July - Dec

# Calendar Year-end Reporting



First reporting in January 2007

◆ Report data for:

- 12/31/06
- 12/31/05
- 12/31/04
- 12/31/03



# 2006-2007 ASBR

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- ✦ Numerous changes will be made to the 2006-2007 ASBR due to SB 287.
- ✦ Future changes can be found by:
  - ◆ Reading the School Finance Monthly Memo.
  - ◆ Viewing the Accounting Manual web page on the School Finance Website.

# ASBR Deadline

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✦ Must be submitted by midnight, August 15.





# Any Questions?

